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Counsel to CarVal Investors UK Limited

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re:	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: Case No. 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
-----	X

CERTIFICATE OF SERVICE

I, Bryan Kaplan, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am an attorney at Paul, Hastings, Janofsky and Walker LLP, counsel to CarVal Investors UK Limited in the above-captioned chapter 11 cases.
2. A copy of the document identified below by docket number was served on April 8, 2011 on the parties as set forth in Exhibit A by United States Postal Service First Class Mail:
 - a. Docket No. 15794: CarVal Investors UK Limited's (I) Limited Objection to Debtors' Motion Pursuant To Section 105 of Bankruptcy Code and Rule 7026 of Federal Rules of Bankruptcy Procedure For Authorization to Establish And Implement Procedures in Connection with Discovery Related to Plan Confirmation and (II) Joinder to Limited Objection of Certain Operating Company Creditors.

3. On April 8, 2011, a PDF copy of the document identified above was also served on the parties as set forth in Exhibit B via electronic mail.

Dated: April 12, 2011
New York, New York

/s/ Bryan R. Kaplan
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EXHIBIT A

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK ATTN: THE HONORABLE JAMES M. PECK ONE BOWLING GREEN, COURTROOM 601 NEW YORK, NY 10004	OFFICE OF THE US TRUSTEE 33 WHITEHALL STREET, 21ST FLOOR NEW YORK, NY 10004 ATTN: TRACY HOPE DAVIS, ESQ, ANDY VELEZ-RIVERA, ESQ., PAUL SCHWARTZBERG, ESQ., BRAIN MASUMOTO, ESQ., LINDA RIFFKIN, ESQ.
MILBANK, TWEED, HADLEY & MCCLOY LLP 1 CHASE MANHATTAN PLAZA NEW YORK, NY 10005 ATTN: DENNIS DUNNE, WILBUR FOSTER, JR DENNIS O'DONNELL, ESQ., EVAN R. FLECK, ESQ.	WEIL GOTSHAL & MANGES LLP 767 FIFTH AVENUE NEW YORK, NY 10153 ATTN: RICHARD P. KRASNOW, LORI R. FIFE SHAI Y. WAISMAN, JACQUELINE MARCUS
HUGHES HUBBARD & REED LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1482 ATTN: SARAH CAVE, JAMES W. GIDDENS, JAMES B. KOBAK, JR., CHRISTOPHER K. KIPLOK	MILBANK, TWEED, HADLEY & MCCLOY, LLP ATTN: PAUL ARONZO & GREGORY BRAY 601 SOUTH FIGUEROA STREET, 30TH FL LOS ANGELES, CA 90017
INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH 290 BROADWAY NEW YORK, NY 10007 ATTN: DISTRICT DIRECTOR	

EXHIBIT B

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